

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>MARION</div> <div>CITY OF <u>          MARION          </u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16205701100000</div> <div>City of Marion</div> <div>1225 6th Avenue Suite 170</div> <div>Marion, IA 52302</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		18,279,286		18,279,286	17,753,316
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		18,279,286		18,279,286	17,753,316
Delinquent property taxes		0		0	0
TIF revenues		1,280,483		1,280,483	1,536,892
Other city taxes		4,865,717	0	4,865,717	4,365,607
Licenses and permits		697,178	0	697,178	647,100
Use of money and property		715,425	83,723	799,148	466,000
Intergovernmental		4,372,936	72,642	4,445,578	3,920,319
Charges for fees and service		1,010,897	10,812,955	11,823,852	10,713,363
Special assessments		11,754	0	11,754	12,200
Miscellaneous		2,877,052	0	2,877,052	3,047,966
Other financing sources		24,923,637	84,442	25,008,079	24,712,443
Total revenues and other sources		59,034,365	11,053,762	70,088,127	67,175,206
Expenditures and Other Financing Uses					
Public safety		9,563,109	0	9,563,109	10,104,682
Public works		3,767,039	0	3,767,039	3,884,287
Health and social services		0	0	0	0
Culture and recreation		3,874,227	0	3,874,227	4,374,028
Community and economic development		2,482,911	0	2,482,911	2,697,263
General government		4,376,300	0	4,376,300	4,854,876
Debt service		6,009,539	0	6,009,539	6,017,642
Capital projects		16,121,738	0	16,121,738	16,246,163
Total governmental activities expenditures		46,194,863	0	46,194,863	48,178,941
Business type activities		0	9,621,926	9,621,926	13,335,236
Total ALL expenditures		46,194,863	9,621,926	55,816,789	61,514,177
Other financing uses, including transfers out		5,301,345	252,675	5,554,020	5,789,577
Total ALL expenditures/And other financing uses		51,496,208	9,874,601	61,370,809	67,303,754
Excess revenues and other sources over (Under) Expenditures/And other financing uses		7,538,157	1,179,161	8,717,318	-128,548
Beginning fund balance July 1, 2014		51,152,587	9,166,856	60,319,443	60,337,270
Ending fund balance June 30, 2015		58,690,744	10,346,017	69,036,761	60,208,722
<div>Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 56,561,772	Other long-term debt		\$ 0
Revenue debt		\$ 2,437,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 117,274,490
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/05/2015	<input checked="" type="checkbox"/> Date Published	
					<input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Wesley A Nelson			319	743-6351	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/5/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF MARION						<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	<b>Section A - TAXES</b>											1				
2	<b>Taxes levied on property</b>	11,900,789	3,131,509		3,246,988			18,279,286			18,279,286	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	11,900,789	3,131,509		3,246,988	0		18,279,286		T01	18,279,286	4				
5	Delinquent property taxes							0		T01	0	5				
6	<b>Total property tax</b>	11,900,789	3,131,509		3,246,988	0	0	18,279,286			18,279,286	6				
7	<b>TIF revenues</b>			1,280,483				1,280,483		T01	1,280,483	7				
8	<b>Other city taxes</b>							0		T15	0	8				
9	Utility tax replacement excise taxes	268,822						268,822		T15	268,822	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax	183,319						183,319		T19	183,319	13				
14	Other local option taxes		3,477,008			936,568		4,413,576		T09	4,413,576	14				
15	<b>TOTAL OTHER CITY TAXES</b>	452,141	3,477,008	0	0	936,568	0	4,865,717	0		4,865,717	15				
16	<b>Section B - LICENSES AND PERMITS</b>	697,178	0					697,178		T29	697,178	16				
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17				
18	Interest	94,691	47,572		5,576	398,485	7,465	553,789	83,723	U20	637,512	18				
19	Rents and royalties	160,436						160,436		U40	160,436	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21						1,200		1,200			1,200	21				
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	255,127	47,572	0	5,576	399,685	7,465	715,425	83,723		799,148	22				
23												23				
24	<b>Section D - INTERGOVERNMENTAL</b>											24				
25												25				
26	<b>Federal grants and reimbursements</b>											26				
27	Federal grants	93,957	88,487			26,117		208,561		B89	208,561	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	<b>Total Federal grants and reimbursements</b>	93,957	88,487	0	0	26,117	0	208,561	0		208,561	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MARION						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		3,615,263					3,615,263		C46	3,615,263	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	164,635	32,700					197,335	72,642	C89	269,977	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	164,635	3,647,963	0	0	0	0	3,812,598	72,642		3,885,240	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions					56,250		56,250			56,250	63				
64	Library service	124,030						124,030		D89	124,030	64				
65	Township contributions	22,363						22,363		D89	22,363	65				
66	Fire/EMT service	6,123						6,123		D89	6,123	66				
67	Marion Water Dept					143,011		143,011		D89	143,011	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	152,516	0	0	0	199,261	0	351,777	0		351,777	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	411,108	3,736,450	0	0	225,378	0	4,372,936	72,642		4,445,578	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	3,828,132	A91	3,828,132	73				
74	Sewer							0	4,000,690	A8Ø	4,000,690	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	1,734,881	A81	1,734,881	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MARION						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges	39,775						39,775		A50	39,775	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	46,426						46,426		A03	46,426	98				
99	Library charges	89,914						89,914		A89	89,914	99				
100	Park, recreation, and cultural charges	297,731						297,731		A61	297,731	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	274,691	49,264			213,096		537,051			537,051	102				
103	Stormwater/Urban Forest							0	1,249,252		1,249,252	103				
104	TOTAL CHARGES FOR SERVICE	748,537	49,264	0	0	213,096	0	1,010,897	10,812,955		11,823,852	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS				11,754			11,754		U01	11,754	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions							0		U99	0	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines							0		U30	0	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	17,223	2,790,699			62,500	6,630	2,877,052			2,877,052	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	17,223	2,790,699	0	0	62,500	6,630	2,877,052	0		2,877,052	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF MARION					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	14,482,103	13,232,502	1,280,483	3,264,318	1,837,227	14,095	34,110,728	10,969,320		45,080,048	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	66,975						66,975		NR	66,975	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)		500,000		1,989,867	16,866,975		19,356,842	30,242	NR	19,387,084	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	3,596,261	380,233		297,542	450,000		4,724,036	54,200		4,778,236	127
128	Internal TIF loans and transfers in				775,784			775,784			775,784	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	3,663,236	880,233	0	3,063,193	17,316,975	0	24,923,637	84,442		25,008,079	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	18,145,339	14,112,735	1,280,483	6,327,511	19,154,202	14,095	59,034,365	11,053,762		70,088,127	132
133												133
134	Beginning fund balance July 1, 2014	11,845,739	6,799,079	841,006	247,707	30,538,656	880,400	51,152,587	9,166,856		60,319,443	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	29,991,078	20,911,814	2,121,489	6,575,218	49,692,858	894,495	110,186,952	20,220,618		130,407,570	136
137												137
138												138
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Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015CITY OF MARION							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	6,229,295	128,828					6,358,123		E62	6,358,123	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	3,165,780						3,165,780		E24	3,165,780	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	39,206						39,206		E32	39,206	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	9,434,281	128,828	0	0	0	0	9,563,109			9,563,109	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MARION		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		2,729,041					2,729,041		E44	2,729,041	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	213,578						213,578		E44	213,578	48
49	Traffic control safety — Current operation		61,534					61,534		E44	61,534	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	33,479	240,961					274,440		E44	274,440	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		58,311					58,311		E81	58,311	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	370,873	59,262					430,135		E89	430,135	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	617,930	3,149,109	0	0	0	0	3,767,039			3,767,039	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF MARION							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MARION		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	1,732,240	39,567					1,771,807		E52	1,771,807	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	1,494,940	98,968					1,593,908		E61	1,593,908	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	215,513						215,513		E61	215,513	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	48,109						48,109		E03	48,109	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	244,890						244,890		E61	244,890	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	3,735,692	138,535	0	0	0	0	3,874,227			3,874,227	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	799,082						799,082		E50	799,082	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	484,110						484,110		E29	484,110	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			1,199,719				1,199,719		E89	1,199,719	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	1,283,192	0	1,199,719	0	0	0	2,482,911			2,482,911	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF MARION						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	1,072,022						1,072,022		E29	1,072,022	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	330,176						330,176		E23	330,176	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	179,302						179,302		E25	179,302	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	284,972						284,972		E31	284,972	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	258,205	2,251,623					2,509,828		E89	2,509,828	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	2,124,677	2,251,623	0	0	0	0	4,376,300			4,376,300	176
177	<b>Section G — DEBT SERVICE</b>				6,009,539			6,009,539			6,009,539	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	6,009,539	0	0	6,009,539			6,009,539	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184			332,786			15,535,202		15,867,988			15,867,988	184
185	Capital Projects in Road Use Fund		253,750					253,750			253,750	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	586,536	0	0	15,535,202	0	16,121,738			16,121,738	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	586,536	0	0	15,535,202	0	16,121,738			16,121,738	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	17,195,772	6,254,631	1,199,719	6,009,539	15,535,202	0	46,194,863			46,194,863	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF MARION					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								3,402,558	E91	3,402,558	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								3,697,716	E80	3,697,716	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								1,732,123	E81	1,732,123	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								617,156	E80	617,156	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF MARION						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								172,373	E89	172,373	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								9,621,926		9,621,926	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	17,195,772	6,254,631	1,199,719	6,009,539	15,535,202	0	46,194,863	9,621,926		55,816,789	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>											254
255	Regular transfers out	864,874	3,533,487		54,200	48,000	25,000	4,525,561	252,675	NE	4,778,236	255
256	Internal TIF loans/repayments and transfers out			775,784				775,784			775,784	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	864,874	3,533,487	775,784	54,200	48,000	25,000	5,301,345	252,675		5,554,020	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	18,060,646	9,788,118	1,975,503	6,063,739	15,583,202	25,000	51,496,208	9,874,601		61,370,809	259
260												260
261	<b>Ending fund balance June 30, 2015:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>						165,575	165,575			165,575	263
264	<b>Restricted</b>		10,047,960		511,479	18,836,173	1,375	29,396,987			29,396,987	264
265	<b>Committed</b>		1,075,736	145,986		314,253	702,545	2,238,520			2,238,520	265
266	<b>Assigned</b>	3,771,710				14,959,230		18,730,940			18,730,940	266
267	<b>Unassigned</b>	8,158,722						8,158,722			8,158,722	267
268	<b>Total Governmental</b>	11,930,432	11,123,696	145,986	511,479	34,109,656	869,495	58,690,744			58,690,744	268
269	<b>Proprietary</b>								10,346,017		10,346,017	269
270	<b>Total ending fund balance June 30, 2015</b>	11,930,432	11,123,696	145,986	511,479	34,109,656	869,495	58,690,744	10,346,017		69,036,761	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	29,991,078	20,911,814	2,121,489	6,575,218	49,692,858	894,495	110,186,952	20,220,618		130,407,570	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF MARION

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 475	Highways.....	L44 \$
Health.....	M32 936	All other.....	L89 \$
Highways.....	M44 0		
Transit subsidies.....	M94 284,902		
Libraries.....	M52 65,166		
Police protection.....	M62 0		
Sewerage.....	M80 2,241,274		
Sanitation.....	M81 250,990		
All other.....	M89 \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

Amount - Omit cents

Z00 \$

13,581,918

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 2,552,000	29U \$	39U \$ 115,000	49U \$	49U \$	49U \$ 2,437,000	49U \$	I91 \$ 76,560
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. GO Debt	42,235,000	18,870,000	4,605,000	56,500,000				1,330,224
GO Debt - Geo	19U	29U	39U	49U	49U	49U	49U	I89
10. Thermal	15,003		7,128	7,875				612
GO Debt - Geo	19U	29U	39U	49U	49U	49U	49U	I89
11. Thermal	86,097		32,201	53,897				3,126
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	44,888,100	18,870,000	4,759,329	56,561,772	0	2,437,000	0	1,410,522

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2014

61V \$

0

Outstanding as of JUNE 30, 2015

64V \$

0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61			
	\$ 511,478	\$	702,546	67,822,737	69,036,761	

REMARKS

V98

Continued on next page

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